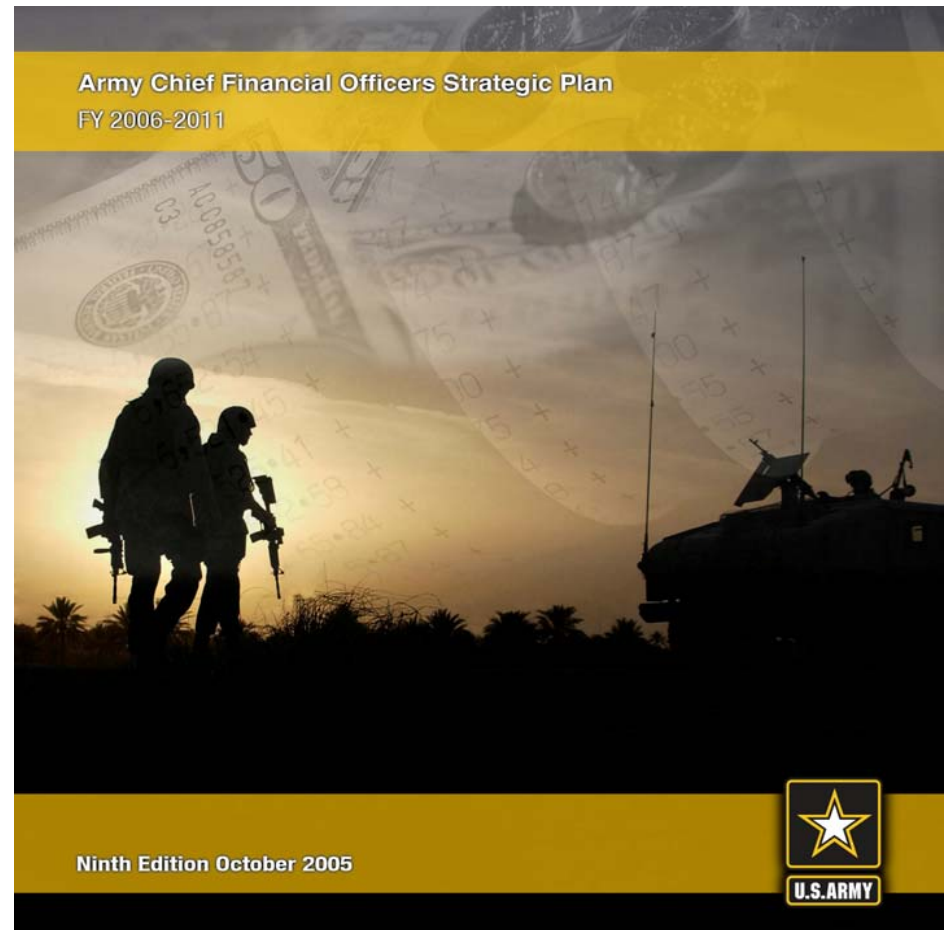




Army Chief Financial Officers Strategic Plan

4th Quarter FY 2005
In-Process Review
November 4, 2005





Agenda

- 8:00 Continental Breakfast**
- 8:30 Welcome and Overview by IBM Facilitators**
- 8:45 Opening Remarks by DASA(FO) – Mr. John Argodale**
- 9:00 Guest Speaker – Mr. John Lawkowski, Assistant Deputy Chief of Staff Executive Director for Business, AMC G-8**
- 9:45 Break**
- 10:00 Open Discussion Topics**
- 11:00 Review and discuss current due tasks by Functional Office**
- 12:00 Lunch**
- 1:00 Guest Speaker – ASA(FM&C)/IBM**
- 1:45 Break**
- 2:00 Review and discuss coming due tasks by Functional Office**
- 4:00 Summary of IPR Results**
- 5:00 Adjourn**



CFO Strategic Plan Program Management Cell

- Phone: 703-693-3436 or 703-693-3433 DSN 223
- Function: Provide assistance to Army CFO Strategic Plan Working Group (SPWG) members on tasks and actions, coordinate and facilitate meetings, and provide accounting advice.
- Website:
<http://www.asafm.army.mil/fo/fod/cfo/cfo.asp>



OUSD(C) Financial Improvement Process

- Five phase approach:
 - **Discovery and Correction** - Management identifies deficiencies and implements corrective action (tasks in the CFO Strategic Plan).
 - **Validation** - Management validates financial information after corrective actions are completed (performed by AAA).
 - **Assertion** - Management asserts to the DoDIG the reliability of the financial information (assertion package completed by Functional office).
 - **Assessment** - The Department of Defense, Office of the Inspector General (DoDIG) does limited review of financial information to determine if it is ready for audit.
 - **Audit** - The DoDIG audits the organization's financial statements.
- In conjunction with the AAA validation, prepare the assertion package IAW the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) November 2004 memorandum.



9th Edition CFO Strategic Plan

- Focused tasks into ten areas:
 - Requirements
 - Implement Auditable Process
 - Accurate Reporting
 - Validation – AAA (6-9 months)
 - Develop Assertion Package (6 months)
 - Assertion – ASA(FM&C) (6 months)
 - Executive Steering Committee (ESC) Approval - OUSD(C) (3 months)
 - Pre-Assessment – DoDIG (3 months)
 - Assessment – DoDIG (6 months)
 - Audit – DoDIG (1 year)
- Added new tasks based on Financial Improvement and Audit Readiness (FIAR) key milestone plan (KMP)
- Added DoDIG audit related tasks
- Added GFEBS and GCSS-Army tasks
- Deleted obsolete tasks



Status on Next Steps

1. **Open Topic:** Update the ASA(FM&C) website to include follow up comments from the Honorable Valerie Baldwin, ASA(FM&C) 17 November 2004 testimony.

Status: ASA(FM&C) has posted the follow up comments from the Honorable Valerie Baldwin's 17 November 2004 testimony on the ASA(FM&C) website: <http://www.asafm.army.mil/fo/fod/cfo/cfo.asp>
Closed.



Status on Next Steps

2. **Open Topic:** ASA(FM&C) meet with all functional offices to obtain cost to complete estimates for CFO compliance.

Status: ASA(FM&C) has received cost to complete from all functional offices total \$4.1 billion. ASA(FM&C) also requests cost incurred by Fiscal Year starting in FY 2006. **Closed.**



Status on Next Steps

3. **Open Topic:** AMC provide an update on the Logistics Modernization Program (LMP) completion of stabilization and future implementation dates for LMP CFO compliance.

Status: LMP is operational at CECOM, Tobyhanna Army Depot, and associated DFAS sites. LMP is scheduled to be fully implemented in FY 2007. LMP is currently in the process of completing pilot stabilization and is scheduled for completion by January 2005. LMP will then enter the transition phase in which the Federal Financial Management Improvement Act (FFMIA) Compliance assessment will be completed, a government operational review will be conducted, Second Deployment (2D) plan will be finalized, and OUSD Compliance Review will be completed. AAA will begin the follow-on assessment in early January 2006, and expects to release a draft report of findings and conclusions on 1 June 2006, with a final report expected about mid-August 2006. In order to meet the 2D deployment milestone of July 2006, OUSD must accept AAA's draft report as sufficient evidence of LMP being substantially FFMIA compliant. **Open.**



Status on Next Steps

4. **Open Topic:** AMC will report on the process in place for inventory valuation conversion (Latest Acquisition Cost (LAC) versus Moving Average Cost (MAC)).

Status: SAP enterprise resource planning (ERP) solution upon which LMP is based provides MAC inventory valuation for all inventory held by the Army Working Capital Fund (AWCF), except inventory held for repair. AMC has requested exception to OUSD(C) policy to use full costing methodology for inventory held for repair. This approach is in compliance with known Generally Accepted Accounting Principles and FFMIA requirements and is acceptable to ASA(FM&C). The request for exception to policy has been endorsed by the Accounting and Finance Policy and Analysis Directorate, OUSD(C) and is awaiting signature by Deputy Chief Financial Officer, OUSD(C). **Open.**



Status on Next Steps

5. **Open Topic:** Work with OUSD(C) and the audit community to determine an approach to clearing the real property baseline issue.

Status: OUSD(C) is not pursuing the acceptance of the 1998 baseline with the audit community.

Accurate and auditable real property data is needed for the General Fund Enterprise Business System (GFEBS) data conversion process.

ASA(FM&C) and ACSIM are developing a methodology to include estimated cost valuation techniques when source documentation is not available. Fort Jackson is the pilot site for this effort. **Closed.**



Status on Next Steps

6. **Open Topic:** MEDCOM provide an update of Defense Medical Logistics Standard Support (DMLSS) Implementation.

Status: DMLSS is the objective Army Medical Department's Logistics Automation application which is replacing two Army Medical Department legacy applications; Theater Army Medical Management Information System (TAMMIS) and the Army Medical Department Property Accounting System (AMEDDPAS). DMLSS 3.05 software continues to be fielded to Army sites to replace AMEDDPAS and provide enhanced logistics capability. Anticipated completion of DMLSS 3.05 fielding is scheduled for completion 3rd Quarter FY 2006. Army DMLSS sites are providing a data feed to the DFAS Corporate Database (DCD), which started on 1 October 2005. **Open.**



Status on Next Steps

7. **Open Topic:** Army G-4, AMC, AAA, Army Materiel Systems Analysis Activity (AMSAA), and ASA(FM&C) meet with Defense Logistics Agency (DLA) to discuss results of DoDIG audit of sampling methodology for Inventory.

Status: In support of the FY 2007 AWCF financial statement audit, the Army was asked by DLA to develop a statistical sampling plan for Army inventory managed by DLA. AMSAA has developed a statistical plan, which has been provided to AMC, Army G-4, and ASA(FM&C) for review. Open issues remaining include: modify sampling size for a confidence level of 98 percent and source of inventory records to be used being either Army CCSS or DLA. Upon closing these issues, Army G-4 and ASA(FM&C) will coordinate with DoDIG to obtain approval of sampling plan. **Open.**



Status on Next Steps

8. **Open Topic:** ASA(FM&C) and ACSIM coordinate with the OUSD(C) and DFAS in regards to the DoD Financial Management Regulations (FMR) changes to the Heritage Assets Exposure Draft.

Status: ACSIM reported archeological heritage assets in the FY 2005 Financial Statement. The Federal Accounting Standards Advisory Board (FASAB) introduced the Statements of Federal Financial Accounting Standards (SFFAS) #29 moving Heritage Assets and Stewardship Land from Required Supplementary Stewardship Information (RSSI) to a footnote on the balance sheet. ACSIM is meeting with OUSD(C) and ASA(FM&C) to discuss necessary changes in the FMR to reflect new SFFAS and existing problematic guidance and definitions. ACSIM is conducting a gap analysis (through Business Enterprise Architecture) to determine an appropriate system for recording non-real property heritage assets (collections) for accounting purposes. **Open.**



Status on Next Steps

9. **Open Topic:** AAA will follow up on the material weakness for administration of service contracts.

Status: AAA has closed out the current written weakness, but anticipates opening additional weaknesses in FY 2006. AAA is looking to break out the material weaknesses into phases (Phase 1 is for the owner of the material weakness to issue guidance and Phase II is for AAA to evaluate the guidance being implemented and corrected). **Closed.**



Status on Next Steps

10. **Open Topic:** AAA will report on AEDB-R and AEDB-CC.

Status: AAA has completed work and found the systems to be compliant. The final report is expected for release late November 2005. AAA will provide recommendations for ACSIM to develop a DCD interface. **Open.**



Status on Next Steps

11. **Open Topic:** DoDIG and AAA coordinate on the scope of the Audit on Cash and Other Monetary Assets.

Status: AAA is currently coordinating with DoDIG in regards to the Audit of Cash and Other Monetary Assets. DoDIG is in the process of completing the survey phase of the audit and plans to hold a survey planning debrief in November 2005. The main decision going forward is determining the full scope of the audit being conducted, as most of the Army cash appears to be in Iraq. An audit of cash in Iraq has been suggested based on internal requests made on 20 October 2005. **Open.**



Status on Next Steps

12. **Open Topic:** ASA(FM&C) work with OUSD(C) to determine an approach for accounting for Internal Use Software (IUS) systems not owned by the Army.

Status: OUSD(C) determined that IUS systems that have been funded by one organization for the benefit/use of another organization without reimbursement should be capitalized by the funding organization. They also determined that IUS systems that have been funded by one organization for the benefit/use of another, but with reimbursement should be capitalized by the funded/reimbursing organization. For example, Defense Health Program (DHP) funded systems should be reported on the TRICARE balance sheet. **Open.**



Status on Next Steps

13. **Open Topic:** ASA(FM&C) will work with AMC to determine proper accounting treatment for AWCF IUS.

Status: The IUS team met with AMC-G8 on 20 October 2005 to kick off valuation efforts for IUS developed using AWCF resources. AMC determined that only Capital Investment Program (CIP) systems would meet the FASAB #10 criteria for capitalization. AMC-G8 will draft a tasking letter that will be distributed to all AWCF CIP Project Managers. Distribution of the tasking letter is anticipated by mid-November 2005.

Open.



Status on Next Steps

14. **Open Topic:** ASA(FM&C)/IBM Government Furnished Equipment (GFE) team will brief Mr. Argodale, DASA(FO), on the Item Unique Identification (IUID) effort. ASA(FM&C) will follow up with the IUID team to get clarification on the appropriate process for assertion of IUID Registry data. ASA(FM&C) and GFE team will coordinate with Mr. Argodale to formulate a memorandum to submit to OUSD(C) in regards to IUID and GFE effort.

Status: Briefing scheduled for 21 November 2005. Will also include OUSD(AT&L), ASA(ALT), and Army G-4. **Open.**



Status on Next Steps

15. **Open Topic:** ASA(FM&C) will review DoDIG task timeframes submitted to the FIAR plan and verify alignment with the CFO Strategic Plan.

Status: ASA(FM&C) has incorporated the DoDIG tasks in the CFO Strategic Plan as well as reviewed the DoDIG tasks and obtained the application of DoDIG rules for assessments and audits from the FIAR Committee. The CFO Strategic Plan Program Management Cell has incorporated this timeframe and aligned the CFO Strategic Plan to the FIAR plan. **Open.**



Status on Next Steps

16. **Open Topic:** ACSIM, ASA(ALT), and ASA(FM&C) will establish an environmental liabilities work group to address CFO Strategic Plan tasks, a process to identify funds executed on current environmental liabilities programs, assertion packages, and audit community issues.

Status: Environmental liabilities work group meeting is scheduled for 17 November 2005. **Open.**



Status on Next Steps

17. **Open Topic:** DFAS work with AAA and OUSD(C) to address elimination entries as they relate to assertion timeframes.

Status: DFAS can assert on gross accounts payable, accounts receivable, other assets, and other liabilities in FY 2006 and net in FY 2010. Need to determine if audit community and OUSD(C) will accept assertion on these accounts separately. **Open.**



Status on Next Steps

18. **Open Topic:** ASA(FM&C) coordinate with GFEBS Project Office to incorporate GFEBS data conversion and integration strategy into the CFO Strategic Plan.

Status: Established a GFEBS POC within ASA(FM&C) office. Created integration tasks and incorporated system milestones in the CFO Strategic Plan. It is anticipated that additional tasks will be incorporated as Release 1.1 progresses. **Open.**



Status on Next Steps

19. **Open Topic:** AAA will audit Planning Resource Infrastructure Design System (PRIDE) data separate from Integrated Facilities System (IFS) and ASA(FM&C), thus suggest separate tasks in the CFO Strategic Plan.

Status: IFS and PRIDE FFMIA compliance tasks are in goal 7. ASA(FM&C) met with ARNG to review tasks and outline the separation of PRIDE and IFS tasks. Will continue this coordination effort with concurrence on tasks planned for end of 1st Quarter FY 2006. **Open.**

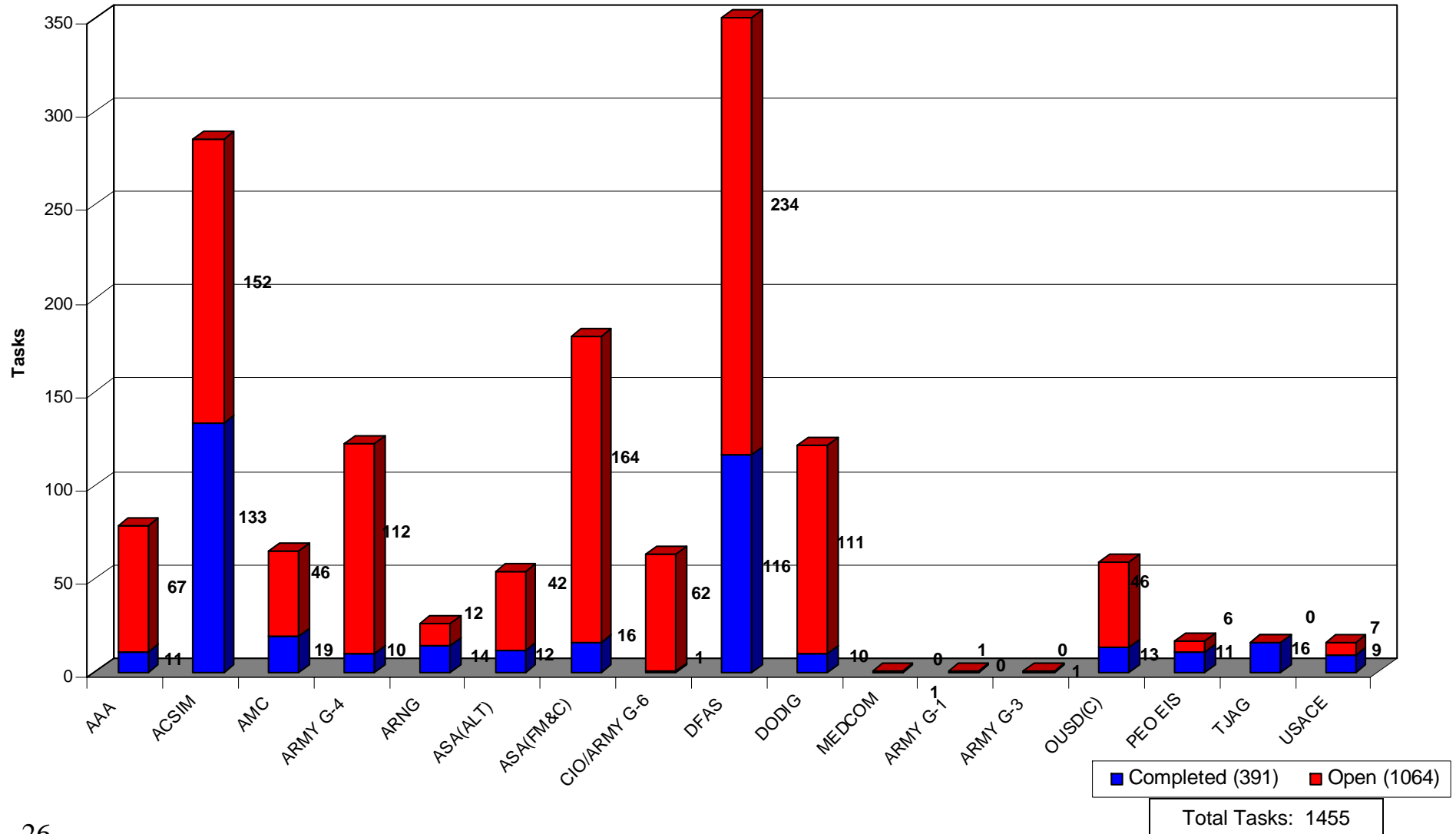


Open Discussion Topics

- Discuss processes for non-capitalized activities
business processes are compliant
- Tracking executed dollars spent to financial
improvement efforts
- AAA timeframe for validations
- OUSD(C) Key Milestone Plan (KMP) update
- DoDIG discussion on system audits (SAS 70)
- Assertions on partial line item for Environmental
Liabilities



Summary of Army CFO Strategic Plan Tasks





Summary of Due Tasks (1 July – 30 September 2005)

	Due Tasks	Completed	Revised Completion Date	Deleted	TBD
AAA	4		4		
ACSIM	111	44	67		
AMC	4	4			
ARMY G-1	1		1		
ARMY G-4	2	2			
ARNG	1	1			
ASA(ALT)	5	3	2		
ASA(FM&C)	6	1	5		
DFAS	14	4	10		
OUSDC	2	1	1		
USACE	1	1			
TOTAL	151	61	90	0	0



AAA

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	GF	1.1.4	Accurately report General Fund Receivables	DFAS		10/01/98	01/30/09	61%	
	GF	1.1.4.4	Validate Auditability of Receivables line item	AAA		06/30/05	10/30/09	0%	
1	GF	1.1.4.4.1	Validate Auditability for Gross Receivables	AAA		01/01/06	08/30/06	0%	November 2005 IPR - Met with AAA and modified finish dates based on the updates received from DFAS-INDY. It was also determined that functional offices need to allow 90-120 days for AAA to schedule validations proceeding a 180 day draft validation period. The formal report as AAA has indicated may take longer.
	GF	1.1.6	Accurately report General Fund Cash and Other Monetary Assets	DFAS		09/30/94	09/28/07	68%	
2	GF	1.1.6.4	Validate Auditability of Cash and Other Monetary Assets as ready for Audit	AAA		06/30/05	08/30/06	50%	November 2005 IPR - AAA is currently coordinating with DODIG in regards to the Audit of Cash and Other Monetary Assets. DODIG is in the process of completing the survey phase of the audit and plans to hold a survey planning debrief in November 2005. One main decisions going forward is determining the full scope of the audit being conducted, as most of the Army cash appears to be in Iraq.



AAA

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	GF	1.2.9	Accurately report General Fund Capital Lease Liabilities (Note 15.B)	ACSIM	ASA(FM&C)	11/09/01	09/28/07	47%	
3	GF	1.2.9.4	Validate Auditability of Capital Lease Liabilities line item	AAA		01/01/07	08/30/07	0%	November 2005 IPR - Met with AAA and modified finish dates based on the updates received from DFAS-INDY. It was also determined that functional offices need to allow 90-120 days for AAA to schedule validations proceeding a 180 day draft validation period. The formal report as AAA has indicated may take longer.
	GF	7.5	Army Environmental Database - Compliance Clean-up (AEDB-CC)	ACSIM	ACSIM-ODEP, ACSIM-AEC, ASA(FM&C) AAA	02/01/05	09/28/07	45%	
4	GF	7.5.8	Conduct FFMIA compliance audit and provide report on the system compliance status	AAA		07/01/05	11/30/05	90%	November 2005 IPR - AAA has completed work and found AEDB-CC to be compliant. The Final report is expected to be released in late November 2005. AAA will provide recommendations for ACSIM to develop an interface for financial reporting.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	GF	1.1.16	Accurately report General Fund General PP&E - Real Property (Note 10.B&G)	ACSIM		09/30/98	11/16/09	51%	
5	GF	1.1.16.1	Identify Requirements to accurately report General PP&E - Real Property	ACSIM		10/01/98	12/31/06	47%	
6	GF	1.1.16.1.2	Verify procedures that all land and limited land rights owned by the Army & not acquired with other PP&E are removed from the balance sheet and reported as Stewardship Land (SFFAS # 6, par. 68 & SFFAS # 8, par. 74)	ACSIM		01/01/02	12/29/06	0%	November 2005 IPR - During procedure verification, it was determined that the definition that currently exists in the DOD FMR is inadequate and vague. To enhance real property and inventory reporting, ASA(FM&C) will draft a memorandum based on ACSIM's concurred definitional changes for OUSD review.
7	GF	1.1.16.1.3	Identify and record Multi-use Heritage Assets	ACSIM	ARNG	08/28/02	12/29/06	50%	November 2005 IPR - ACSIM will change the codes in IFS and reconcile the data once the RIPR has been approved. Need to determine if H's are H's.
8	GF	1.1.16.1.4	Record/depreciate capital improvements to real property separately from asset being improved to include costs to renovate, improve, or reconstruct operating components and multi-use heritage assets used in govt. ops in GPP&E that are capitalized and depre	ACSIM	ARNG	08/28/02	12/29/06	50%	November 2005 IPR - System functionality to be incorporated under IFS CFO Act compliance effort. Plans are to release System Change Package (SCP) 16 by November 2005. The data will feed into DCD beginning 1 October 2006. AAA agrees that the process in place is correct. It was determined to combine these two tasks.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	GF	1.1.16	Accurately report General Fund General PP&E - Real Property (Note 10.B&G)	ACSIM		09/30/98	11/16/09	48%	
5	GF	1.1.16.1	Identify Requirements to accurately report General PP&E - Real Property	ACSIM		10/01/98	12/31/06	47%	
9	GF	1.1.16.1.5	Record Real Property at acquisition/historical cost, including all costs incurred to bring the real property to a form and location suitable for its intended use (SFFAS # 6, par. 26)	ACSIM	ARNG	10/01/01	12/29/06	50%	November 2005 IPR - System functionality to be incorporated under IFS CFO Act compliance effort. Plans are to release System Change Package (SCP) 16 by November 2005. The data will feed into DCD beginning 1 October 2006. AAA agrees that the process in place is correct.
10	GF	1.1.16.1.6	Record the cost of Real Property transferred from other federal entities at its historical cost less any depreciation or amortization (SFFAS # 6, par. 31)	ACSIM	ARNG	01/01/04	12/29/06	50%	November 2005 IPR - System functionality to be incorporated under IFS CFO Act compliance effort. Plans are to release System Change Package (SCP) 16 by November 2005. The data will feed into DCD beginning 1 October 2006. AAA agrees that the process in place is correct.
11	GF	1.1.16.1.7	Record Real Property acquired through exchange at fair value of the PP&E at the time of the exchange (SFFAS # 6, par. 32)	ACSIM	ARNG	01/01/04	12/29/06	50%	November 2005 IPR - System functionality to be incorporated under IFS CFO Act compliance effort. Plans are to release System Change Package (SCP) 16 by November 2005. The data will feed into DCD beginning 1 October 2006. AAA agrees that the process in place is correct. IFS has the ability to capture and record at fair market value.
12	GF	1.1.16.1.9	Record existing structures at actual cost or fair market value (SFFAS # 6, par. 70)	ACSIM	ARNG	10/01/98	12/29/06	50%	November 2005 IPR - It was determined that ACSIM already records existing structures at actual cost or fair market value and SCP 16 will not change the ability to do so.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
13	GF	1.1.16.2	Implement Auditable Process to report General PP&E - Real Property	ACSIM	ARNG, USACE	10/01/98	12/29/06	53%	
14	GF	1.1.16.2.1	Establish a baseline of real property	ACSIM	USACE	10/01/98	09/30/98	100%	November 2005 IPR - ACSIM has provided OUSD(C) the 1998 baseline for recording real property. OUSD(C) is not pursuing the 1998 baseline with the Audit Community.
15	GF	1.1.16.2.5	Implement process to capture and report the cost of Construction in Progress (by construction agents)	ACSIM	ARNG, USACE, NAVY	08/28/00	12/29/06	50%	November 2005 IPR - System functionality to be incorporated under IFS CFO Act compliance effort. Plans are to release System Change Package (SCP) 16 by November 2005. The data will feed into DCD beginning 1 October 2006. AAA agrees that the process in place is correct.
16	GF	1.1.16.2.6	Implement process to accurately capture and report the cost of Construction in Progress for inhouse projects (local)	ACSIM	ARNG	02/03/00	12/29/06	50%	November 2005 IPR - System functionality to be incorporated under IFS CFO Act compliance effort. Plans are to release System Change Package (SCP) 16 by November 2005. The data will feed into DCD beginning 1 October 2006. AAA agrees that the process in place is correct.
17	GF	1.1.16.2.7	Implement process for identifying and reporting prior period adjustments caused by real property inventory changes not recorded in the Army's financial statements by the fiscal year cutoff.	ACSIM	ARNG	10/01/03	12/29/06	50%	November 2005 IPR - System functionality to be incorporated under IFS CFO Act compliance effort. Plans are to release System Change Package (SCP) 16 by November 2005. The data will feed into DCD beginning 1 October 2006. AAA agrees that the process in place is correct.
18	GF	1.1.16.2.8	Develop interface between Real Property feeder systems and DCD	ACSIM		01/01/04	10/02/06	50%	November 2005 IPR - DCD will be ready to accept beginning balances on 1 October 2006, at which point ACSIM will send data to DCD.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
19	GF	1.1.16.3	Report General PP&E - Real Property in accordance with an Auditable Process	ACSIM		09/30/03	12/29/06	50%	
20	GF	1.1.16.3.1	Report Real Property values using IFS	ACSIM		09/30/03	12/29/06	50%	November 2005 IPR - DCD will be ready to accept beginning balances on 1 October 2006, at which point ACSIM will send data to DCD.
21	GF	1.1.16.3.2	Report Real Property values using PRIDE	ACSIM	ARNG	09/30/03	12/29/06	50%	November 2005 IPR - Addressing data integrity issues.
22	GF	1.1.16.3.3	Report inhouse CIP from IFS	ACSIM		09/30/03	12/29/06	50%	November 2005 IPR - DCD will be ready to accept beginning balances on 1 October 2006, at which point ACSIM will send data to DCD.
23	GF	1.1.16.3.4	Report CIP from PRIDE	ACSIM	ARNG	09/30/03	12/29/06	50%	November 2005 IPR - Addressing data integrity issues.
24	GF	1.1.16.3.5	Report CIP from REMIS(CEFMS)	ACSIM	USACE	09/30/03	12/29/06	50%	November 2005 IPR - Addressing data integrity issues.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	WCF	1.1.17	Accurately report Working Capital Fund General PP&E - Real Property	ACSIM		10/01/98	11/13/09	50%	
25	WCF	1.1.17.1	Identify Requirements to accurately report General PP&E - Real Property	ACSIM		03/20/01	12/29/06	54%	
26	WCF	1.1.17.1.1	Record and depreciate capital improvements to real property separately from the asset being improved. (DoD FMR Vol 4, Chpt 6, Par. 060205)	ACSIM		10/01/01	12/29/06	50%	November 2005 IPR - Addressing data integrity issues.
27	WCF	1.1.17.1.2	Record Real Property at acquisition/historical cost, including all costs incurred to bring the real property to a form and location suitable for its intended use (SFFAS # 6, par. 26)	ACSIM		03/20/01	12/29/06	50%	November 2005 IPR - Addressing data integrity issues.
28	WCF	1.1.17.1.3	Record the cost of Real Property transferred from other federal entities at its historical cost less any depreciation or amortization (SFFAS # 6, par. 31)	ACSIM		01/01/04	12/29/06	50%	November 2005 IPR - Addressing data integrity issues.
29	WCF	1.1.17.1.4	Record Real Property acquired through exchange at fair value of the PP&E at the time of the exchange (SFFAS # 6, par. 32)	ACSIM		01/01/04	12/29/06	50%	November 2005 IPR - Addressing data integrity issues.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
30	WCF	1.1.17.2	Implement Auditable Process to report General PP&E - Real Property	ACSIM		10/01/98	12/29/06	58%	
31	WCF	1.1.17.2.1	Establish a baseline of Real Property	ACSIM	USACE	10/01/98	09/30/98	100%	November 2005 IPR - ACSIM has provided OUSD(C) the 1998 baseline for recording real property. OUSD(C) is not pursuing the 1998 baseline with the Audit Community.
32	WCF	1.1.17.2.2	Implement process for identifying and reporting prior period adjustments caused by real property inventory changes not recorded in the Army's financial statements by the fiscal year cutoff.	ACSIM		10/01/03	12/29/06	50%	November 2005 IPR - Addressing data integrity issues.
33	WCF	1.1.17.2.4	Implement process to capture and report the cost of Construction in Progress (by construction agents)	ACSIM	USACE, NAVY	08/28/00	12/29/06	50%	November 2005 IPR - Addressing data integrity issues.
34	WCF	1.1.17.2.5	Implement process to capture and report the cost of Construction in Progress (local)	ACSIM		02/03/00	12/29/06	50%	November 2005 IPR - Addressing data integrity issues.
35	WCF	1.1.17.3	Report General PP&E - Real Property in accordance with an Auditable Process	ACSIM		09/30/03	12/29/06	50%	
36	WCF	1.1.17.3.1	Report inhouse CIP from IFS	ACSIM		09/30/03	12/29/06	50%	November 2005 IPR - Addressing data integrity issues.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
37	GF	1.2.6.1.6	Identify Non-Federal/Non-Environmental Disposal Liabilities	AMC		02/03/03	09/29/06	59%	
38	GF	1.2.6.1.6.1	Recognize accumulation of the estimated non-environmental Real Property disposal liabilities (including hazardous waste removal) when property is placed into service (SFFAS # 6, par. 104)	ACSIM		02/03/03	09/29/06	0%	27 September 2005 - Based on discussions with ACSIM, ASA(FM&C) will draft a memorandum to request clarification of guidance from DOD in regards to non-environmental disposal Real Property disposal liabilities.
39	GF	1.2.6.1.6.2	Recognize non-environmental disposal liabilities for Real Property that are probable and reasonably estimatable as an expense at the time there is formal management decision that the items are to be disposed	ACSIM		02/03/03	09/29/06	0%	27 September 2005 - Based on discussions with ACSIM, ASA(FM&C) will draft a memorandum to request clarification of guidance from DOD in regards to non-environmental disposal Real Property disposal liabilities.
	GF	1.2.9	Accurately report General Fund Capital Lease Liabilities (Note 15.B)	ACSIM	ASA(FM&C)	11/09/01	11/13/09	42%	
40	GF	1.2.9.2	Implement Auditable Process to report Capital Lease Liabilities	ACSIM	ASA(FM&C)	09/30/04	12/29/06	25%	November 2005 IPR - Identifying complete universe of capital leases.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	GF	6.1	Identify Requirements to report Required Supplementary Stewardship Information	ASA(FM&C)	ARNG, DFAS	10/01/98	09/29/08	52%	
	GF	6.1.1	Identify and Record Heritage Assets	ACSIM		10/01/01	09/29/08	31%	
41	GF	6.1.1.8	Provide notes to the financial statements if deferred maintenance is reported for Heritage Assets (SFFAS # 8, par. 50)	ACSIM	ARNG	10/19/01	11/30/06	60%	November 2005 IPR - Deferred maintenance is reported on the financial statements but not for heritage assets. ACSIM did not report deferred maintenance this fiscal year. There is a debate as to whether ACSIM will be reporting deferred maintenance on archeological sites and collections. The finish date has slipped and the percentage is now 60% to reflect the fact that heritage buildings are recorded. This is an issue that has been raised to OUSD(C) and which is being discussed at other federal agencies as well.
42	GF	6.1.2	Identify and Record Stewardship Land	ACSIM	USACE	10/01/98	12/29/06	86%	
43	GF	6.1.2.5	Provide notes to the financial statements if deferred maintenance is reported for Stewardship Land (SFFAS # 8, par. 81)	ACSIM	ARNG	09/30/04	09/30/05	100%	November 2005 - Army does not currently record deferred maintenance on stewardship land.
44	GF	6.1.2.6	Record in the property record and provide a note in the financial statements for stewardship land transferred from other federal entities (SFFAS # 6, par. 72)	ACSIM	ARNG	10/19/01	12/29/06	50%	November 2005 IPR - Not in FY 2005 notes. Currently under review by ACSIM.
	GF	6.2	Implement Auditable Process to report RSSI	ASA(FM&C)		10/02/98	12/31/08	22%	
45	GF	6.2.2	Capitalize and depreciate the costs of acquisition, betterment or reconstruction of multi-use heritage assets and provide a footnote to the financial statements	ACSIM	ARNG	08/28/02	12/29/06	50%	November 2005 IPR - Not in FY 2005 notes. Currently under review by ACSIM.
46	GF	6.2.3	Establish a baseline for Stewardship Land	ACSIM		10/02/98	12/31/06	0%	November 2005 IPR - Addressing data integrity issues.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	Both	7.9	Integrated Facilities System (IFS)	ACSIM	ASA(FM&C) AAA	11/01/00	09/28/07	54%	
47	Both	7.9.10	Implement corrective action plan to bring all current and added system functionality into compliance with the DFAS Blue Book and JFMIP	ACSIM		10/01/03	09/30/05	100%	November 2005 IPR - Per the AAA Audit Report, A-2005-0320-FFG, dated 27 September 2005, it was determined that IFS was designed to include the necessary financial functional requirements as mandated by the FFMIA. AAA provided no recommendations and this task is 100% complete.
	Both	8	Improve Internal Controls and Compliance with Laws and Regulations	ASA(FM&C)		09/30/88	09/30/08	58%	
48	Both	8.1.2	Correct material weakness over the financial reporting of real property	ACSIM		09/30/03	09/30/05	100%	November 2005 IPR - AAA has reviewed and validated the current written weakness as SCP 16 will be implemented to the field. IFS has the capability to calculate depreciated values for real property, provide an audit trail of all real property transactions, and interface with DFAS Corporate Database (DCD).
49	Both	8.1.6	Correct material weakness over the management of unexploded ordnance (UXO) and munitions constituents (MC)	ACSIM	ODEP	09/30/98	09/30/05	100%	November 2005 IPR - AAA has reviewed and validated the current written weakness as Army regulation for Sustainable Range Program has been finalized. Correction will result in a comprehensive management program that includes an accurate inventory of Army ranges, policy, and guidance for UXO and MC management on all ranges.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	GF	1.2.8.1	Identify Requirements to accurately report Environmental Liabilities and Environmental Disposal Liabilities	ACSIM		09/30/99	09/29/06	79%	
50	GF	1.2.8.1.1	Identify Environmental Restoration Program Liabilities (DERP) (Note 14.1.A)	ACSIM	ACSIM-AEC, USACE	09/30/99	09/29/06	99%	
	GF	1.2.8.1.1.3	Obtain source documentation for clean-up cost values for DERP and ensure Quality of Documentation meets Audit Standards	ACSIM	ACSIM-AEC, USACE	09/30/99	09/29/06	97%	
51	GF	1.2.8.1.1.3.1	Obtain & maintain source documentation for clean-up cost values (billed auditable investments) for DERP (DoD FMR Vol. 4, CH 13, par. 130105)	ACSIM	ACSIM-AEC, USACE	09/30/99	09/30/05	100%	November 2005 IPR - Obtain and maintain source documentation for clean-up cost value tasks have been completed. An additional task has been incorporated in the CFO Strategic Plan to ensure the Quality of Documentation meets Audit Standards. These tasks have separate finish dates.
52	GF	1.2.8.1.1.5	Accrue environmental liabilities for Active Installations-Environmental Restoration (ER)	ACSIM	ACSIM-AEC	07/03/01	09/29/06	95%	
53	GF	1.2.8.1.1.5.3	Obtain supporting documentation for liability values that shows the dollar amount of each specific project and the methodology for computing the liability	ACSIM	ACSIM-AEC	07/03/01	09/30/05	100%	November 2005 IPR - ACSIM has obtained supporting documentation. An additional task (1.2.8.1.1.5.4) has been included in the plan to address the quality of documentation meetings audit Standards. Completion dates to that task have been pushed forward due to insufficient audit trail documentation. As of October 2005, 433 of 1,247 sites at 44 installations had an insufficient audit trail or inadequate documentation to pass an audit. These deficiencies are anticipated to be corrected by 30 September 2006.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
54	GF	1.2.8.1.1.7	Accrue environmental liabilities for Formerly Used Defense Sites (FUDS) - ER	ACSIM	USACE	09/30/99	12/30/05	99%	
55	GF	1.2.8.1.1.7.3	Obtain supporting documentation for liability values that shows the dollar amount of each specific project and the methodology for computing the liability	ACSIM	USACE	08/10/01	09/30/05	100%	November 2005 IPR - ACSIM has obtained supporting documentation. An additional task has been included in the plan to address the quality of documentation meetings audit Standards. Electronic versions of documentation are still being reviewed and addressed in task 1.2.8.1.1.7.4. Completion planned for December 2005.
56	GF	1.2.8.1.1.8	Accrue environmental liabilities for Formerly Used Defense Sites (FUDS)-ER for Transferred Ranges	ACSIM	USACE	09/30/99	12/30/05	99%	
57	GF	1.2.8.1.1.8.3	Obtain supporting documentation for liability values that shows the dollar amount of each specific project and the methodology for computing the liability	ACSIM	USACE	08/10/01	09/30/05	100%	November 2005 IPR - ACSIM has obtained supporting documentation. An additional task has been included in the plan to address the quality of documentation meetings audit Standards. Electronic versions of documentation are still being reviewed and addressed in task 1.2.8.1.1.8.4. Completion planned for December 2005.
58	GF	1.2.8.1.2	Identify Other Environmental Liabilities for Non-DERP (Note 14.B)	ACSIM	ACSIM-ODEP	09/28/01	06/30/06	74%	
59	GF	1.2.8.1.2.1	Identify the environmental liabilities universe for Non-DERP	ACSIM	ACSIM-ODEP	09/28/01	06/30/06	70%	November 2005 IPR - Date pushed forward to 30 June 2006 because the total universe of environmental closure requirements (Note 14.B.2) in accordance with the draft DoD guidance has not yet been established. This guidance is controversial and not yet final but the Army plans to comply. It is anticipated that the universe of sites will be identified by 30 June 2006. The Army identified 100% of non-DERP corrective actions and responses at active ranges by 30 September 2005.
60	GF	1.2.8.1.2.2	Identify the value of environmental liabilities for Non-DERP based on guidance	ACSIM	ACSIM-ODEP	09/28/01	06/30/06	70%	November 2005 IPR - Date pushed forward to 30 June 2006 because the total universe of environmental closure requirements (Note 14.B.2) in accordance with the draft DoD guidance has not yet been established. Until the universe of closure requirements has been identified, a liability value cannot be estimated. A value will be identified concurrently with the requirement and it is anticipated that the universe of sites will be identified by 30 June 2006. The Army placed a value on 100% of non-DERP corrective actions and responses at active ranges by 30 September 2005.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	GF	1.2.8.1.2.3	Obtain source documentation for clean-up cost values for Non-DERP and ensure Quality of Documentation meets Audit Standards	ACSIM	ACSIM-ODEP	09/28/01	06/30/06	72%	
61	GF	1.2.8.1.2.3.1	Obtain source documentation for clean-up cost values (billed auditable investments) for Non-DERP (DoD FMR Vol. 4, CH 13, par. 130105)	ACSIM	ACSIM-ODEP	09/28/01	06/30/06	75%	November 2005 IPR - ACSIM has obtained supporting documentation for corrective action and environmental responses at active ranges but has not been obtained for environmental closure requirements. An additional task has been included in the plan to address the quality of documentation meeting audit Standards. The date of that task (1.2.8.1.2.3.2) has been pushed forward to 30 June 2006 because the total universe of environmental closure requirements (Note 14.B.2) and a liability value in accordance with the draft DoD guidance has not yet been established. Until the universe of closure requirements and a value has been estimated there can be no documentation. Documentation will be available concurrently with the requirement and estimate anticipated complete by 30 June 2006. Also, the quality of documentation for non-DERP corrective actions and responses at active ranges is not 100%.
62	GF	1.2.8.1.2.4	Accrue environmental liabilities for Active Installations - Environmental Corrective Action	ACSIM	ACSIM-ODEP	09/28/01	12/30/05	64%	
63	GF	1.2.8.1.2.4.2	Recognize a reduction in the liability for corrective action costs when costs are paid (SFFAS # 6, par. 100)	ACSIM	ACSIM-ODEP, DFAS	09/28/01	09/30/05	100%	November 2005 IPR - The mechanism is in place for the Army to recognize a reduction in liability for environmental corrective actions (Note 14.B.2.1). Actual reduction will not be evident until EOY FY 2006.
64	GF	1.2.8.1.2.4.3	Obtain supporting documentation for liability values that shows the dollar amount of each specific project and the methodology for computing the liability	ACSIM	ACSIM-ODEP	09/28/01	09/30/05	100%	November 2005 IPR - Supporting documentation for corrective action requirements has been submitted for all sites. An additional task has been included in the plan to address the quality of documentation meetings audit Standards. That task (1.2.8.1.2.4.4) is only considered 75% complete because of the quality of the documentation. It is anticipated these discrepancies will be corrected by 30 December 2005.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
65	GF	1.2.8.1.2.5	Accrue environmental liabilities for Active Installations - Environmental Closure Requirements	ACSIM	ACSIM-ODEP	09/28/01	06/30/06	33%	
66	GF	1.2.8.1.2.5.2	Recognize a reduction in the liability for environmental restoration costs when costs are paid (SFFAS # 6, par. 100)	ACSIM	ACSIM-ODEP	09/28/01	06/30/06	25%	November 2005 IPR - Date pushed forward to 30 June 2006 because the total universe of environmental closure requirements (Note 14.B.2) in accordance with the draft DoD guidance has not yet been established. Until the universe of closure requirements has been identified a liability value cannot be estimated. A value will be identified concurrently with the requirement and it is anticipated that the universe of sites will be identified by 30 June 2006.
67	GF	1.2.8.1.2.5.3	Obtain supporting documentation for liability values that shows the dollar amount of each specific project and the methodology for computing the liability	ACSIM	ACSIM-ODEP	09/28/01	06/30/06	25%	November 2005 IPR - Date pushed forward to 30 June 2006 because the Army cannot show a reduction in liabilities because of current accounting procedures for Operations & Maintenance funds for environmental closure requirements. The Army will work with DFAS to get the proper AMS codes for closure requirements in place by 30 June 2006.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
68	GF	1.2.8.1.2.6	Accrue environmental liabilities for Active Installations- Environmental Response at Active Ranges	ACSIM	ACSIM-ODEP	09/28/01	12/30/05	99%	
69	GF	1.2.8.1.2.6.2	Recognize a reduction in the liability for environmental restoration costs when costs are paid (SFFAS # 6, par. 100)	ACSIM	ACSIM-ODEP	09/28/01	09/30/05	100%	November 2005 IPR - The mechanism is in place for the Army to recognize a reduction in liability for environmental responses at active ranges (Note 14.B.2.3). Actual reduction will not be evident until EOY FY 2006.
70	GF	1.2.8.1.2.6.3	Obtain supporting documentation for liability values that shows the dollar amount of each specific project and the methodology for computing the liability	ACSIM	ACSIM-ODEP	09/28/01	09/30/05	100%	November 2005 IPR - Supporting documentation for environmental responses at active ranges has been submitted for all sites. An additional task has been included in the plan to address the quality of documentation meetings audit Standards. (1.2.8.1.2.6.3) is only considered 80% complete because of the quality of the documentation. It is anticipated these discrepancies will be corrected by 30 December 2005.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
71	GF	1.2.8.1.3	Identify Base Realignment and Closure (BRAC) Environmental liabilities (Note 14)	ACSIM	ACSIM-BRACD	07/03/01	03/31/06	99%	
	GF	1.2.8.1.3.3	Obtain source documentation for clean-up cost values for BRAC and ensure Quality of Documentation meets Audit Standards	ACSIM	ACSIM-BRACD	07/03/01	03/31/06	99%	
72	GF	1.2.8.1.3.3.1	Obtain source documentation for clean-up cost values (billed auditable investments) for BRAC (DoD FMR Vol. 4, CH 13, par. 130105)	ACSIM	ACSIM-BRACD	07/03/01	09/30/05	100%	November 2005 IPR - Supporting documentation for ER, ER at transferring ranges and environmental corrective action at BRAC installations are maintained at both the USAEC in AEDB-R and the installation. Documentation for all sites has been submitted to AEDB-R. An additional task has been included in the plan to address the quality of documentation meetings audit Standards. That task (1.2.8.1.3.3.2) is 94% complete. The remaining 6% of this task consists of 20 sites with document discrepancies. These discrepancies will be corrected by 31 March 2006.
73	GF	1.2.8.1.3.4	Accrue environmental liabilities for BRAC Installations-Environmental Restoration (ER)	ACSIM	ACSIM-BRACD	07/03/01	03/31/06	99%	
74	GF	1.2.8.1.3.4.3	Obtain source documentation for clean-up cost values (billed auditable investments) for BRAC (DoD FMR Vol. 4, CH 13, par. 130105)	ACSIM	ACSIM-BRACD, ACSIM-AEC	07/03/01	09/30/05	100%	November 2005 IPR - Supporting documentation for ER at BRAC installations are maintained at both the USAEC in AEDB-R and the installation. Documentation for all sites has been submitted to AEDB-R. An additional task has been included in the plan to address the quality of documentation meetings audit Standards. That task (1.2.8.1.3.4.4) is 94% complete. The remaining 6% of this task consists of 20 sites with document discrepancies. These discrepancies will be corrected by 31 March 2006.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
75	GF	1.2.8.1.3.5	Accrue environmental liabilities for BRAC Installations-ER for Transferring Ranges	ACSIM	ACSIM-BRACD	07/03/01	03/31/06	99%	
76	GF	1.2.8.1.3.5.3	Obtain source documentation for clean-up cost values (billed auditable investments) for BRAC (DoD FMR Vol. 4, CH 13, par. 130105)	ACSIM	ACSIM-BRACD, ACSIM-AEC	07/03/01	09/30/05	100%	November 2005 IPR - Supporting documentation for ER at transferring ranges at BRAC installations are maintained at both the USAEC in AEDB-R and the installation. Documentation for all sites has been submitted to AEDB-R. An additional task has been included in the plan to address the quality of documentation meetings audit Standards. That task (1.2.8.1.3.5.4) is 94% complete. The remaining 6% of this task consists of 20 sites with document discrepancies. These discrepancies will be corrected by 31 March 2006.
77	GF	1.2.8.1.3.6	Accrue environmental liabilities for BRAC Installations-Environmental Corrective Action	ACSIM	BRACD	07/03/01	03/31/06	99%	
78	GF	1.2.8.1.3.6.3	Obtain source documentation for clean-up cost values (billed auditable investments) for BRAC (DoD FMR Vol. 4, CH 13, par. 130105)	ACSIM	ACSIM-BRACD	07/03/01	09/30/05	100%	November 2005 IPR - Supporting documentation for environmental corrective action at BRAC installations are maintained at both the USAEC in AEDB-R and the installation. Documentation for all sites has been submitted to AEDB-R. An additional task has been included in the plan to address the quality of documentation meetings audit Standards. That task (1.2.8.1.3.6.4) is 94% complete. The remaining 6% of this task consists of 20 sites with document discrepancies. These discrepancies will be corrected by 31 March 2006.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
79	GF	1.2.8.2.1	Implement Auditable Process for Accrued Defense Environmental Restoration Program Liabilities (DERP) (Note 14)	ACSIM	ACSIM-AEC, USACE	09/30/99	12/30/05	99%	
80	GF	1.2.8.2.1.3	Perform supervisory review of DERP liabilities	ACSIM	ACSIM-AEC, USACE	09/30/99	09/30/05	100%	November 2005 IPR - Mechanism is in place for supervisory reviews of liability estimates for environmental restoration program liabilities.
81	GF	1.2.8.2.1.4	Implement Auditable Process to report Active Installations- Environmental Restoration (ER)	ACSIM	ACSIM-AEC	10/01/03	09/30/05	83%	
82	GF	1.2.8.2.1.4.1	Perform site level supervisory review on Active Installations- ER liabilities environmental liability data	ACSIM	ACSIM-AEC	10/01/03	09/30/05	100%	November 2005 IPR - Mechanism is in place for supervisory reviews of liability estimates for environmental restoration at active installations.
83	GF	1.2.8.2.1.4.2	Implement internal control program to ensure accurate site level Active Installations- ER liability data	ACSIM	ACSIM-AEC	02/17/04	09/30/05	100%	November 2005 IPR - An internal control program is in place for estimating liabilities for environmental restoration at active installations.
84	GF	1.2.8.2.1.6	Implement Auditable Process to report Formerly Used Defense Sites (FUDS) - ER liability	ACSIM	USACE	02/09/04	12/30/05	99%	
85	GF	1.2.8.2.1.6.1	Perform site level supervisory review on FUDS-ER liability data	ACSIM	USACE	02/09/04	12/31/05	99%	November 2005 IPR - Supervisory reviews completed on projects with electronic documentation. Completeness of documentation not in electronic format being reviewed. Completion planned for 31 Dec 05.
86	GF	1.2.8.2.1.6.2	Implement internal control program to ensure accurate site level FUDS-ER liability data	ACSIM	USACE	02/09/04	09/30/05	100%	November 2005 IPR - QC and QA have been performed on site level data.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
87	GF	1.2.8.2.1.7	Implement Auditable Process to report Formerly Used Defense Sites (FUDS)-ER for Transferred Ranges liability	ACSIM	USACE	02/09/04	12/30/05	99%	
88	GF	1.2.8.2.1.7.1	Perform site level supervisory review on environmental liability data	ACSIM	USACE	02/09/04	12/31/05	99%	November 2005 IPR - Supervisory reviews completed on projects with electronic documentation. Completeness of documentation not in electronic format being reviewed. Completion planned for 31 Dec 05.
89	GF	1.2.8.2.1.7.2	Implement internal control program to ensure accurate site level FUDS-ER for Transferred Ranges liability data	ACSIM	USACE	02/09/04	09/30/05	100%	November 2005 IPR - QC and QA have been performed on site level data.
90	GF	1.2.8.2.2	Implement Auditable Process to report Other Accrued Environmental Costs (Non-DERP funds) (Note 14)	ACSIM	ACSIM-ODEP	09/30/03	06/30/06	71%	
91	GF	1.2.8.2.2.1	Record value of Non-DERP liabilities	ACSIM	ACSIM-ODEP	09/30/03	06/30/06	75%	November 2005 IPR - Date pushed forward to 30 June 2006 because the total universe of environmental closure requirements (Note 14.B.2) in accordance with the draft DoD guidance has not yet been established. Until the universe of closure requirements has been identified a liability value cannot be estimated. A value will be identified concurrently with the requirement and it is anticipated that the universe of sites will be identified by 30 June 2006.
92	GF	1.2.8.2.2.2	Recognize reduction of Non-DERP liabilities when cost is incurred	ACSIM	ACSIM-ODEP	09/30/03	06/30/06	70%	November 2005 IPR - Date pushed forward to 30 June 2006 because the Army cannot show a reduction in liabilities because of current accounting procedures for Operations & Maintenance funds for environmental closure requirements. The Army will work with DFAS to get the proper AMS codes for closure requirements in place by 30 June 2006.
93	GF	1.2.8.2.2.3	Perform supervisory review of Non-DERP liabilities	ACSIM	ACSIM-ODEP	09/30/03	06/30/06	75%	November 2005 IPR - Date pushed forward to 30 June 2006 because the Army cannot show a reduction in liabilities because of current accounting procedures for Operations & Maintenance funds for environmental closure requirements. The Army will work with DFAS to get the proper AMS codes for closure requirements in place by 30 June 2006.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
94	GF	1.2.8.2.2.4	Implement Auditable Process to report Active Installations - Environmental Corrective Action liability	ACSIM	ACSIM-ODEP	11/03/03	09/30/05	100%	
95	GF	1.2.8.2.2.4.1	Perform site level supervisory review on Active Installations - Environmental Corrective Action liability data	ACSIM	ACSIM-ODEP	11/03/03	09/30/05	100%	November 2005 IPR - Mechanism is in place for supervisory reviews of environmental corrective action estimates.
96	GF	1.2.8.2.2.4.2	Implement internal control program to ensure accurate site level Active Installations - Environmental Corrective Action liability data	ACSIM	ACSIM-ODEP	11/03/03	09/30/05	100%	November 2005 IPR - An internal control program is in place for estimating environmental corrective action liabilities.
97	GF	1.2.8.2.2.5	Implement Auditable Process to report Active Installations - Environmental Closure Requirements liability	ACSIM	ACSIM-ODEP	11/03/03	06/30/06	28%	
98	GF	1.2.8.2.2.5.1	Perform site level supervisory review on Active Installations - Environmental Closure Requirements liability data	ACSIM	ACSIM-ODEP	11/03/03	06/30/06	30%	November 2005 IPR - A mechanism for supervisory reviews of environmental closure requirements will be in place concurrent with the development of estimates and documentation by 30 June 2006.
99	GF	1.2.8.2.2.5.2	Implement internal control program to ensure accurate site level Active Installations - Environmental Closure Requirements liability data	ACSIM	ACSIM-ODEP	11/03/03	06/30/06	25%	November 2005 IPR - An internal control program will be in place concurrent with the development of estimates and documentation by 30 June 2006.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
100	GF	1.2.8.2.2.6	Implement Auditable Process to report Active Installations- Environmental Response at Active Ranges liability	ACSIM	ACSIM-ODEP	11/03/03	09/30/05	100%	
101	GF	1.2.8.2.2.6.1	Perform site level supervisory review on Active Installations- Environmental Response at Active Ranges liability data	ACSIM	ACSIM-ODEP	11/03/03	09/30/05	100%	November 2005 IPR - Mechanism is in place for supervisory reviews of environmental responses at active range estimates.
102	GF	1.2.8.2.2.6.2	Implement internal control program to ensure accurate site level Active Installations- Environmental Response at Active Ranges liability data	ACSIM	ACSIM-ODEP	11/03/03	09/30/05	100%	November 2005 IPR - An internal control program is in place for estimating environmental responses at active range liabilities.
103	GF	1.2.8.2.3	Implement Auditable Process to report Base Realignment and Closure (BRAC) Environmental liabilities (Note 14)	ACSIM	ACSIM-BRACD	07/03/01	09/30/05	98%	
104	GF	1.2.8.2.3.3	Perform supervisory review of BRAC liabilities	ACSIM	ACSIM-BRACD	07/03/01	09/30/05	100%	November 2005 IPR - Mechanism is in place for supervisory reviews of BRAC liabilities.
105	GF	1.2.8.2.3.4	Implement Auditable Process to report BRAC Installations- Environmental Restoration (ER)	ACSIM	ACSIM-BRACD	03/17/03	09/30/05	67%	
106	GF	1.2.8.2.3.4.1	Perform site level supervisory review on BRAC-ER liability data	ACSIM	ACSIM-BRACD	03/17/03	09/30/05	100%	November 2005 IPR - Mechanism is in place for supervisory reviews of liability estimates for environmental restoration at BRAC installations.
107	GF	1.2.8.2.3.4.2	Implement internal control program to ensure accurate site level BRAC-ER liability data	ACSIM	ACSIM-BRACD	03/17/03	09/30/05	100%	November 2005 IPR - Mechanism is in place for supervisory reviews of liability estimates for environmental restoration at BRAC installations.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
108	GF	1.2.8.2.3.5	Implement Auditable Process to report BRAC Installations-ER for Transferring Ranges liability	ACSIM	ACSIM-BRACD	03/17/03	09/30/05	100%	
109	GF	1.2.8.2.3.5.1	Perform site level supervisory review on BRAC Installations-ER for Transferring Ranges liability data	ACSIM	ACSIM-BRACD	03/17/03	09/30/05	100%	November 2005 IPR - Mechanism is in place for supervisory reviews of liability estimates for environmental restoration for transferring ranges at BRAC installations.
110	GF	1.2.8.2.3.5.2	Implement internal control program to ensure accurate site level BRAC Installations- ER for Transferring Ranges liability data	ACSIM	ACSIM-BRACD	03/17/03	09/30/05	100%	November 2005 IPR - Mechanism is in place for supervisory reviews of liability estimates for environmental restoration for transferring ranges at BRAC installations.
111	GF	1.2.8.2.3.6	Implement Auditable Process to report BRAC Installations-Environmental Corrective Action liability	ACSIM	ACSIM-BRACD	03/17/03	09/30/05	100%	
112	GF	1.2.8.2.3.6.1	Perform site level supervisory review on the BRAC Installations - Environmental Corrective Action liability data	ACSIM	ACSIM-BRACD	03/17/03	09/30/05	100%	November 2005 IPR - Mechanism is in place for supervisory reviews of liability estimates for environmental corrective action at BRAC installations.
113	GF	1.2.8.2.3.6.2	Implement internal control program to ensure accurate site level BRAC Installations - Environmental Corrective Action liability data	ACSIM	ACSIM-BRACD	03/17/03	09/30/05	100%	November 2005 IPR - Mechanism is in place for supervisory reviews of liability estimates for environmental corrective action at BRAC installations.



ACSIM

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	GF	7.5	Army Environmental Database - Compliance Clean-up (AEDB-CC)	ACSIM	ACSIM-ODEP, ACSIM-AEC, ASA(FM&C) AAA	02/01/05	09/28/07	30%	
114	GF	7.5.4	Document AEDB-CC compliance deficiencies and functionality gaps with the DFAS Blue Book and JFMIP requirements	ACSIM	ACSIM-AEC, AAA	02/01/05	07/18/05	100%	November 2005 IPR - AAA audit completed. Exit conference was 8 September 2005. Awaiting draft report with an anticipated finding that the system is substantially compliant.
115	GF	7.5.7	Implement CFO compliance strategy to bring system functionality into compliance with the DFAS Blue Book and JFMIP	ACSIM	ACSIM-AEC	06/17/05	09/29/05	100%	November 2005 IPR - AAA audit completed. Exit conference was 8 September 2005. Awaiting draft report with an anticipated finding that the system is substantially compliant.



AMC

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	GF	1.2.6.1	Identify Requirements to accurately report Other Liabilities	DFAS		04/03/01	09/29/06	65%	
116	GF	1.2.6.1.6	Identify Non-Federal/Non-Environmental Disposal Liabilities	AMC		02/03/03	09/29/06	59%	
117	GF	1.2.6.1.6.3	Include all tasks associated with removal, transportation, demilitarization, final dismantlement and disposal of conventional munitions in non-environmental cost estimates	AMC	JMC	02/03/03	09/30/05	100%	November 2005 IPR - Task is addressed within restructuring of LMP contract.
118	GF	1.2.6.1.6.4	Record non-environmental disposal liabilities that are probable and reasonably estimable for munitions that have been declared excess or obsolete and scheduled for demol, demolition or other disposition	AMC	JMC	02/03/03	09/30/05	100%	November 2005 IPR - Task is addressed within restructuring of LMP contract.
119	GF	1.2.6.1.6.5	Include all tasks associated with the destruction or cost estimates for stockpile and non-stockpile chemical agents and munitions in non-environmental cost estimates.	AMC	SBCCOM	02/03/03	09/30/05	100%	November 2005 IPR - This task is not associated with LMP, but is included in the Automatic Cost Estimating Integrated Tools (ACE-IT).
120	GF	1.2.6.1.6.6	Include destruction liabilities for chemical agents and munitions that are in inventory in the total disposal estimate for chemical agents	AMC	SBCCOM	02/03/03	09/30/05	100%	November 2005 IPR - This task is not associated with LMP, but is included in the Automatic Cost Estimating Integrated Tools (ACE-IT).



ARMY G-1

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	Both	8	Improve Internal Controls and Compliance with Laws and Regulations	ASA(FM&C)		09/30/88	09/30/08	58%	
121	Both	8.1.12	Correct Material Weakness over Manpower Requirements Determination System.	ARMY G-1		09/30/97	12/30/05	95%	November 2005 IPR - Army G-1 has received the final AAA report on the sufficiency of Army efforts to close the weakness. AAA has provided three remaining recommendations that need to be addressed prior to closure. Army G-1's intent is to sever the weakness into two pieces, closing the original piece by year end. Actions are on track to close out the first portion by the end of FY 2005, pending release of the AR 570-4 update and AAA confirmation. The second half is associated with a SECARMY initiative to account for contracted services that will run through FY 2007 and will be addressed separately by ASA MRA.



ARMY G-4

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	GF	1.1.9	Accurately Report General Fund General Equipment (Note 10)	ARMY G-4		10/01/98	11/15/10	29%	
122	GF	1.1.9.2	Implement Auditable Process to Report General Equipment	ARMY G-4		10/01/98	09/30/05	100%	November 2005 IPR - Based on ACSIM feedback, the interface between General PP&E feeder systems and DCD has been developed.
	GF	1.1.11.1	Identify Requirements to accurately report Military Equipment (Note 10.E)	ARMY G-4		10/01/02	09/29/06	11%	
123	GF	1.1.11.1.3	Issue and implement guidance for the capitalization and depreciation of Military Equipment	ARMY G-4		01/05/04	09/01/05	100%	November 2005 IPR - OUSD issued business rules under a joint signed policy memorandum. Papers on market basket items and satellites went through the clearance process with the Executive Steering Committee (ESC) and have been completed as of early September 2005. A policy memorandum on capitalization threshold have been provided to OUSD(C).



ARNG

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	GF	6.3	Report RSSI in accordance with an auditable process	ASA(FM&C)	ACSIM, ASA(ALT), ARNG	10/01/98	09/28/07	80%	
124	GF	6.3.8	Report Investments in Non-Federal Physical Property using PRIDE	ARNG	ASA(FM&C)	10/01/01	09/30/05	100%	November 2005 IPR - ARNG has determined that this task specifically applies to the technical/system compliance therefore 100% complete. Task 6.1.3.5 corresponds to the data validation.



ASA(ALT)

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	GF	1.1.14.1	Identify Requirements to accurately report Government Furnished Equipment (Note 10.E)	ASA(ALT)	ARMY G-4	06/04/02	09/29/06	45%	
125	GF	1.1.14.1.1	Identify Government Furnished Equipment universe	ASA(ALT)		10/01/03	03/30/06	20%	November 2005 IPR - OUSD has provided ASA(FM&C) with a list of programs identified for their MEV initiative. That list needs to be compared to the CPMS data to try to identify GFE not captured in the MEV initiative for inclusion in a property accountability system.
	WCF	1.1.15.1	Identify Requirements to accurately report Government Furnished Equipment (Note 10.E)	ASA(ALT)	ARMY G-4	06/04/02	09/29/06	31%	
126	WCF	1.1.15.1.1	Identify Government Furnished Equipment universe	ASA(ALT)		10/01/03	09/30/07	20%	November 2005 IPR - GFE Phase 2 and 3 to include Government Owned, Government-Operated (GOGO) and Contractor-Owned, Contractor-Operated (COCO) sites is contingent upon progress of IUID, the future guidance to be provided by OUSD, and future funding.



ASA(ALT)

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	GF	4.1.2.1	Obtain 75% reduction in problem disbursements (under review)	DFAS		01/01/01	02/28/02	100%	
127	GF	4.1.2.1.9	Establish sustainable process for using the Government Purchase Card for Defense Automated Printing Services	ASA(ALT)		10/05/99	09/30/05	100%	November 2005 IPR - DFAS is providing a DAPS Army transaction listing to determine if the policy is being enforced.
	WCF	4.2.2.1	Obtain 75% reduction in problem disbursements (under review)	DFAS		10/01/99	09/29/06	75%	
128	WCF	4.2.2.1.9	Establish sustainable process for using the Government Purchase Card for Defense Automated Printing Services	ASA (ALT)		10/05/99	09/30/05	100%	November 2005 IPR - DFAS is providing a DAPS Army transaction listing to determine if the policy is being enforced.
	Both	8	Improve Internal Controls and Compliance with Laws and Regulations	ASA(FM&C)		09/30/88	09/30/08	58%	
129	Both	8.1.1	Correct material weakness over contract administration of service contracts	ASA(ALT)	AAA	09/30/03	09/30/05	100%	November 2005 IPR - AAA has closed out the current written weakness, but anticipates opening additional weaknesses for FY 2006. AAA is looking to break out the Material Weaknesses into phases (Phase 1 is for the owner of the Material Weakness to issue guidance and Phase II is for AAA to evaluate the guidance being implemented and corrected.



ASA(FM&C)

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	GF	1.1.1	Accurately report General Fund Fund Balance with Treasury (FBWT)	DFAS	ASA(FM&C)	06/28/99	09/28/07	92%	
129	GF	1.1.1.6	Assert FBWT as ready for Audit	ASA(FM&C)		09/30/04	03/31/06	75%	November 2005 IPR - ASA(FM&C) will be submitting FBWT Assertion Package by March 2006.
	GF	1.2.6.1	Identify Requirements to accurately report Other Liabilities	DFAS		04/03/01	06/30/06	33%	
130	GF	1.2.6.1.5	Disclose contingent liabilities (Note 16)	ASA(FM&C)		10/23/03	09/30/06	25%	November 2005 IPR - Based on the draft DODIG audit report in September 2005, ASA(FM&C) needs to coordinate with the Office of the General Counsel (OGS) and OUSD(C) on how contingent liabilities should be recorded.



ASA(FM&C)

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	GF	7.6	General Fund Enterprise Business System (GFEBS)	ASA(FM&C)	AAA	06/02/03	12/30/10	4%	
	GF	7.6.1	GFEBS Release 1.1	ASA(FM&C)		06/02/03	04/28/06	26%	
131	GF	7.6.1.2	Map DFAS Blue Book and JFMIP requirements to GFEBS business processes (Release 1.1 - Real Property)	ASA(FM&C)	AAA	10/01/04	11/30/05	25%	November 2005 IPR - AAA has provided requirements and task should be complete with the design phase (subject to testing).
132	GF	7.6.1.3	Document GFEBS compliance with the DFAS Blue Book and JFMIP requirements (Release 1.1 - Real Property)	ASA(FM&C)	AAA	10/01/04	11/30/05	25%	November 2005 IPR - AAA has provided requirements and task should be complete with the design phase (subject to testing).
133	Both	7.17	Identify any additional feeder systems, existing or future needs, that are critical to the Army and must be CFO-compliant	ASA(FM&C)		12/30/98	09/30/07	75%	November 2005 IPR - This is a continuous effort by ASA(FM&C). The scope of systems continues to be identified by new ERPs.
	Both	8	Improve Internal Controls and Compliance with Laws and Regulations	ASA(FM&C)		09/30/88	09/30/08	58%	
134	Both	8.1.14	Correct Material Weakness over In-Transit Visibility (ITV) Policies/Standards	ASA(FM&C)		09/30/02	09/30/05	100%	November 2005 IPR - AAA has closed out this weakness as Army implemented appropriate actions based on the conclusions and findings of J-4 Work Group, OUSD Study, and radio frequency (RF) identification policy. Army integrated RP in-transit visibility into the Standard Army Retail Supply System; fielding FY 2005-2007.



DFAS

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	GF	1.1.4.1	Identify Requirements to accurately report Receivables	DFAS		10/01/98	12/14/05	99%	
135	GF	1.1.4.1.1	Reconcile receivables to Monthly Report of Receivables (MRR) and Treasury Report of Receivables (TROR)	DFAS		10/01/03	09/30/05	100%	November 2005 IPR - The documentation has been completed and is available for review.
	GF	1.1.4.2	Implement Auditable Process to report Receivables	DFAS		10/02/01	01/30/09	4%	
136	GF	1.1.4.2.1	Confirm non-capitalized activities business processes for Accounts Receivable are auditable	DFAS	USACE, EUSA, ARNG	08/01/05	12/31/05	0%	November 2005 IPR - ASA(FM&C) will take an action item to provide business processes for A/R, A/P, ect. Need a process for compilation. USACE will be material. DFAS assertion and going forward is based on AAA completing audits.
137	GF	1.1.4.2.2	Support undistributed collections with detailed transactions	DFAS		08/01/05	09/30/05	100%	November 2005 IPR - DFAS queried supported undistributed transactions and confirmed that the reimbursable codes for collections is retained with the voucher level information.
	GF	1.1.4.3	Report Total Receivables in accordance with an Auditable Process	DFAS		10/02/01	12/31/09	59%	
138	GF	1.1.4.3.1	Report Gross Receivables in accordance with an Auditable Process	DFAS		10/02/01	12/31/05	75%	November 2005 IPR - DFAS requested this date be modified to allow for additional time to complete the A/R assertion documentation and the DFAS IR audit of A/R. The validation audit is in progress which is validating May and June 2005 accounts receivable amounts reported by St. Louis, Rock Island and DNO for intra-governmental balances. The results of this audit effort will provide management feedback that field level historical detail data files can be traced through the reporting process to the Monthly Report on Receivables which is reconciled to AFS. This information is needed to assist management in completing this task.



DFAS

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
139	GF	1.1.6.1	Identify Requirements to accurately report Cash and Other Monetary Assets	DFAS		07/11/05	12/30/05	87%	28 September 2005 - Date will change to 11/30/05 (90 days out)
140	GF	1.1.6.1.1	Validate daily and monthly reconciliations of cash	DFAS		07/11/05	12/31/05	90%	November 2005 IPR - DFAS requested reconciliations from all material activities reporting cash. DFAS confirmed the reconciliations were completed for all activities except Korea. DFAS will continue to work to confirm the reconciliations are being done. The DODIG is also performing a validation audit of internal controls over cash in the Army. As this audit progresses DFAS will get feedback validating these controls are in place and functioning. DFAS continue to finalize the assertion documentation for cash.
141	GF	1.1.6.1.2	Validate daily and monthly reconciliations of foreign currency	DFAS		07/11/05	12/31/05	90%	November 2005 IPR - DFAS requested reconciliations from all material activities reporting cash. DFAS confirmed the reconciliations were completed for all activities except Korea. DFAS will continue to work to confirm the reconciliations are being done. The DODIG is also performing a validation audit of internal controls over cash in the Army. As this audit progresses DFAS will get feedback validating these controls are in place and functioning. DFAS continue to finalize the assertion documentation for cash.
142	GF	1.1.6.1.3	Value foreign currency exchange rates	DFAS		07/11/05	12/31/05	80%	November 2005 IPR - DFAS requested reconciliations from all material activities reporting cash. DFAS confirmed the reconciliations were completed for all activities except Korea. DFAS will continue to work to confirm the reconciliations are being done. The DODIG is also performing a validation audit of internal controls over cash in the Army. As this audit progresses DFAS will get feedback validating these controls are in place and functioning. DFAS continue to finalize the assertion documentation for cash.



DFAS

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
143	GF	1.1.6.2	Implement Auditable Process to Report Cash and Other Monetary Assets	DFAS		09/30/94	12/31/05	75%	
144	GF	1.1.6.2.1	Confirm contingency activities business processes for cash are auditable	DFAS	ASA(FM&C)	09/30/94	12/31/05	75%	November 2005 IPR - Same as task 1.1.4.2.1 - There are material balances reported from non-capitalized activities and no compensating control to validate the balance from an alternate source. DFAS requested this issue be discussed and establish a process to ensure areas of responsibility are considered before a financial statement line item is ready for assertion.
145	GF	1.1.6.2.2	Confirm non-capitalized activities business processes for cash are auditable	DFAS	USACE, EUSA	09/30/94	12/31/05	75%	November 2005 IPR - Same as task 1.1.4.2.1
146	GF	1.1.6.3	Report Cash and Other Monetary Assets in accordance with an Auditable Process	DFAS		02/28/05	12/31/05	75%	
	GF	1.1.9.2	Implement Auditable Process to Report General Equipment	ARMY G-4		10/01/98	09/30/05	100%	
147	GF	1.1.9.2.2	Develop an interface between General PP&E feeder systems and DCD	DFAS		01/01/04	09/30/05	100%	November 2005 IPR - Based on ACSIM feedback, the interface between General PP&E feeder system and DCD has been developed.



OUSD(C)

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	GF	2.1.1	Identify Requirements to accurately report Net Cost of Operations	DFAS		10/01/98	09/30/08	7%	
148	GF	2.1.1.4	Identify all responsibility segments and reportable cost centers within DoD (SFFAS # 4, par. 81-88)	OUSD(C)		01/03/05	09/29/05	0%	November 2005 IPR - This task has been assigned to OUSD(FMTT). This task relates to SFIS Phase II Implementation. Work on Phase II began in September 2005 and has a pending completion date. OUSD(C) provided two POC's from OUSD(FMTT) to obtain future updates.
149	GF	1.2.8.1.4	Identify Military Munitions Response Program (MMRP) Liabilities	ACSIM	ACSIM-AEC, ACSIM-BRACD, USACE	08/31/01	09/30/05	92%	
150	GF	1.2.8.1.4.2	Develop guidance to identify and report unexploded ordnance	OUSD(C)	ACSIM-AEC, ACSIM-BRACD, USACE	08/02/02	09/30/05	100%	November 2005 IPR - Guidance has been published and OUSD(C) is currently awaiting signature by DUSD(I&E).



USACE

Due Tasks

(1 July – 30 September 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Comments
	GF	7.4	Corps of Engineers Financial Management System (CEFMS)	USACE	ASA(FM&C) AAA	10/01/98	09/28/07	40%	
151	GF	7.4.10	Implement corrective action plan to bring all current and added system functionality into compliance with the FISCAM.	USACE		09/01/04	09/30/05	100%	November 2005 IPR - All identified corrective actions have been completed and all Major Subordinate Commands (MSC) have asserted audit readiness to the Chief of Engineers. USACE is currently finalizing the assertion package to be submitted to the OUSD Executive Steering Committee (ESC). Independent public auditor will determine appropriate level of risk testing of CEFMS.



Summary of Coming Due Tasks (1 October – 31 December 2005)

	Coming Due Tasks	Completed	Revised Completion Date	On Schedule	Deleted	TBD
AAA	1		1			
ACSIM	12	1	2	9		
AMC	2			2		
ARMY G-4	2			2		
ARNG	2	1		1		
ASA(ALT)	2	1		1		
ASA(FM&C)	3		3			
DFAS	3		2	1		
DODIG	1		1			
OUSD(C)	5			5		
TOTAL	33	3	9	21	0	0



AAA

Coming Due Tasks

(1 October – 31 December 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Recent Comments
	GF	7.15	Fund Control Module	AMC		02/10/04	09/28/07	67%	
1	GF	7.15.7	Conduct FFMIA compliance audit and provide report on the system compliance status	AAA		05/03/04	08/31/06	30%	November 2005 IPR - Testing on Fund Control Module has been delayed until January and March 2006. Prior commitments prevents AAA from starting FFMIA compliance work until late May 2006. AAA expects a report to be issued August 2006.



ACSIM

Coming Due Tasks

(1 October – 31 December 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Recent Comments
	GF	1.2.9	Accurately report General Fund Capital Lease Liabilities (Note 15.B)	ACSIM	ASA(FM&C)	11/09/01	11/13/09	42%	
2	GF	1.2.9.3	Report Capital Lease Liabilities in accordance with an Auditable Process	ACSIM	ASA(FM&C)	06/30/06	12/31/06	25%	November 2005 IPR - Identifying complete universe of capital leases.
3	GF	1.2.9.5	Develop Assertion Package	ACSIM		01/01/07	09/28/07	25%	November 2005 IPR - Identifying complete universe of capital leases.



ACSIM

Coming Due Tasks

(1 October – 31 December 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Recent Comments
4	GF	1.2.8.1.1.7	Accrue environmental liabilities for Formerly Used Defense Sites (FUDS) - ER	ACSIM	USACE	09/30/99	12/30/05	99%	
5	GF	1.2.8.1.1.7.4	Ensure Quality of Documentation meets Audit Standards for FUDS- ER	ACSIM	USACE	09/30/05	12/30/05	99%	November 2005 IPR - It was determined to incorporate an additional task to the CFO Strategic Plan to ensure the quality of documentation meets audit standards. Electronic versions of documentation are still being reviewed. Completion planned for December 2005.
6	GF	1.2.8.1.1.8	Accrue environmental liabilities for Formerly Used Defense Sites (FUDS)-ER for Transferred Ranges	ACSIM	USACE	09/30/99	12/30/05	99%	
7	GF	1.2.8.1.1.8.4	Ensure Quality of Documentation meets Audit Standards for FUDS-ER for Transferred Ranges	ACSIM	USACE	09/30/05	12/30/05	99%	November 2005 IPR - It was determined to incorporate an additional task to the CFO Strategic Plan to ensure the quality of documentation meets audit standards. Electronic versions of documentation are still being reviewed. Completion planned for December 2005.
8	GF	1.2.8.1.2.4	Accrue environmental liabilities for Active Installations - Environmental Corrective Action	ACSIM	ACSIM-ODEP	09/28/01	12/30/05	99%	
9	GF	1.2.8.1.2.4.4	Ensure Quality of Documentation meets Audit Standards for Active Installations - Environmental Corrective Action	ACSIM	ACSIM-ODEP	09/30/05	12/30/05	75%	November 2005 IPR - It was determined to incorporate an additional task to the CFO Strategic Plan to ensure the quality of documentation meets audit standards. Supporting documentation for corrective action requirements has been submitted for all sites. This task is only considered 75% complete because of the quality of the documentation. It is anticipated these discrepancies will be corrected by 30 December 2005.



ACSIM

Coming Due Tasks

(1 October – 31 December 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Recent Comments
10	GF	1.2.8.1.2.6	Accrue environmental liabilities for Active Installations-Environmental Response at Active Ranges	ACSIM	ACSIM-ODEP	09/28/01	12/30/05	99%	
11	GF	1.2.8.1.2.6.4	Ensure Quality of Documentation meets Audit Standards for Active Installations - Environmental Response at Active Ranges	ACSIM	ACSIM-ODEP	09/30/05	12/30/05	80%	November 2005 IPR - It was determined to incorporate an additional task to the CFO Strategic Plan to ensure the quality of documentation meets audit standards. Supporting documentation for environmental responses at active ranges has been submitted for all sites. This task is only considered 80% complete because of the quality of the documentation. It is anticipated these discrepancies will be corrected by 30 December 2005.
	GF	7.5	Army Environmental Database - Compliance Clean-up (AEDB-CC)	ACSIM	ACSIM-ODEP, ACSIM-AEC, ASA(FM&C) AAA	02/01/05	09/28/07	45%	
12	GF	7.5.9	Develop a corrective action plan to correct any deficiencies identified during FFMIA audit	ACSIM	ACSIM-AEC	08/15/05	09/29/05	100%	November 2005 IPR - AAA audit completed. Exit conference was 8 September 2005. Awaiting final AAA report with an anticipated finding that the system is substantially compliant. Have completed corrective action plan based on the draft report and findings
13	GF	7.5.11	Obtain approval of the system corrective plan from ASA(FM&C) and OUSD(C)	ACSIM	ASA(FM&C)	10/31/05	11/30/05	0%	November 2005 IPR - Date pushed forward awaiting final AAA audit report with an anticipated finding that the system is substantially compliant. Cannot approve corrective action plan until the final AAA report is received.



AMC

Coming Due Tasks

(1 October – 31 December 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Recent Comments
	WCF	1.1.8.1	Identify Requirements to accurately report Inventory and Related Property	ARMY G-4	AMC	10/03/00	09/29/07	26%	
14	WCF	1.1.8.1.9	Develop a methodology to convert from current inventory valuation processes to the standard valuation method selected (MAC)	AMC		03/02/01	12/30/05	90%	November 2005 IPR - Task Order #58 addressed the MAC inventory valuation methodology for items held for sale. Army has requested exception to MAC inventory valuation policy from OUSD(C) for items held for repair. AMC is awaiting signature from the Deputy Chief Financial Officer. Upon signature by the OUSD(C) Deputy CFO, the Army will be compliant with USD(C) policy.
	Both	7.11	Logistics Modernization Program (LMP)	AMC		10/01/98	09/28/07	70%	
15	Both	7.11.10	Implement corrective action plan to bring all current and added system functionality into compliance with the DFAS Blue Book and JFMIP	AMC		01/01/04	11/30/05	90%	November 2005 IPR - FFMIA Compliance Action Plan has been developed and is being refined. Status on corrective actions reported to AMC G-8 weekly.



ARMY G-4

Coming Due Tasks

(1 October – 31 December 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Recent Comments
	GF	1.1.7	Accurately report General Fund Inventory and Related Property	ARMY G-4		10/03/00	09/30/09	18%	
16	GF	1.1.7.2	Implement Auditable Process to report Inventory and Related Property	ARMY G-4	AMC	03/02/01	12/30/05	61%	
17	GF	1.1.7.2.2	Develop a plan to convert from current valuation processes to approved valuation method. This plan will identify changes to feeder systems including milestones and estimates of resources required	ARMY G-4	AMC	10/01/03	12/30/05	90%	November 2005 IPR - Task Order #58 addressed the MAC inventory valuation methodology for items held for sale. Army has requested exception to MAC inventory valuation policy from OUSD(C) for items held for repair. AMC is awaiting signature from the Deputy Chief Financial Officer. Upon signature by the OUSD(C) Deputy CFO, the Army will be compliant with USD(C) policy.



ARNG

Coming Due Tasks

(1 October – 31 December 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Recent Comments
	GF	6.1.3	Identify and Record Investments in Non-Federal Physical Property	ARNG		10/01/01	11/30/06	72%	
18	GF	6.1.3.2	Provide trend data for the full cost of Non-Federal Physical Property (including allocation of facility and administrative costs) of the year being reported as well as the preceding four years for the RSSI report for the Army fin stmts(SFFAS # 8, par.30)	ARNG		10/01/01	09/30/05	100%	November 2005 IPR - At the end of FY 2005, PRIDE has captured 4 years of trend data.
	Both	8	Improve Internal Controls and Compliance with Laws and Regulations	ASA(FM&C)		09/30/88	09/30/08	58%	
19	Both	8.1.11	Correct Material Weakness over Line-of-Duty (LOD) and Incapacitation (Incap) Pay.	ARNG	ARNG, DoD, OTJAG, AAA	09/30/02	12/30/05	75%	November 2005 IPR - AAA has initiated audit at ARNG request, however, based on the delay of issuing regulation, this material weakness is now scheduled to be closed out 1st Quarter 2006.



ASA(ALT)

Coming Due Tasks

(1 October – 31 December 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Recent Comments
	GF	1.1.14.2	Implement Auditable Process to Report Government Furnished Equipment	ASA(ALT)		09/14/04	09/30/10	3%	
20	GF	1.1.14.2.1	Implement DPAS at GOCO sites	ASA(ALT)	AMC, ASA(FM&C)	11/01/04	12/30/05	25%	November 2005 IPR - Seven of the 12 GOCO's have been converted to DPAS. All but one (Kwajalein) contract mod have been negotiated and scheduled by December 2005.
	Both	8	Improve Internal Controls and Compliance with Laws and Regulations	ASA(FM&C)		09/30/88	09/30/08	58%	
21	Both	8.1.4	Correct material weakness over the Standard Procurement System (SPS) interface to Computerized Accounts Payable System (CAPS)	ASA(ALT)	AAA	09/28/01	09/30/05	100%	November 2005 IPR - AAA has closed out the written weakness. Correction of this weakness will result in the update of the payment and accounting system and provide timely and accurate payment to the vendor. Additionally, the process allows contracting personnel to realize processing efficiencies.



ASA(FM&C)

Coming Due Tasks

(1 October – 31 December 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Recent Comments
	GF	1.1.4	Accurately report General Fund Receivables	DFAS		10/01/98	11/15/12	61%	
22	GF	1.1.4.6	Assert Receivables as ready for Audit	ASA(FM&C)		01/02/06	09/30/10	0%	November 2005 IPR - DFAS and ASA(FM&C) met and determined the need to split tasks out to identify both gross and net receivables. ASA(FM&C) moved gross receivables to align with DFAS's preceding tasks.
	GF	1.1.6	Accurately report General Fund Cash and Other Monetary Assets	DFAS		09/30/94	11/14/08	68%	
23	GF	1.1.6.6	Assert Cash and Other Monetary Assets line item	ASA(FM&C)		01/02/06	09/29/06	0%	November 2005 IPR - Completion date moved to coincide with preceding DFAS validation tasks.
	GF	1.2.9	Accurately report General Fund Capital Lease Liabilities (Note 15.B)	ACSIM	ASA(FM&C)	11/09/01	11/13/09	47%	
24	GF	1.2.9.6	Assert Capital Lease Liabilities as ready for Audit	ASA(FM&C)		01/01/07	09/28/07	0%	November 2005 IPR - Identifying complete universe of capital leases.



DFAS

Coming Due Tasks

(1 October – 31 December 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Recent Comments
	GF	1.1.4	Accurately report General Fund Receivables	DFAS		10/01/98	11/15/12	61%	
25	GF	1.1.4.1.6	Validate historical data files can be produced for Accounts Receivable by system	DFAS		09/30/05	12/14/05	35%	November 2005 IPR - The DFAS IR audit of A/R will assist in validating intra-governmental balances from historical data files (May and June 2005) from St. Louis, Rock Island and DNO can be produced. The results of this audit effort will provide management audit feedback that field level historical detail data files can be traced through the reporting process to the monthly report on receivables which is reconciled to AFS. Public balances must also be validated in future audit efforts.
	GF	1.1.4.5	Develop Assertion Package	DFAS		06/30/05	09/30/10	0%	
26	GF	1.1.4.5.1	Develop Assertion Package for Gross Receivables	DFAS		01/02/06	09/29/06	65%	November 2005 IPR - This is progressing and the e-portal is being populated.
	GF	1.1.6	Accurately report General Fund Cash and Other Monetary Assets	DFAS		09/30/94	09/28/07	68%	
27	GF	1.1.6.5	Develop Assertion package	DFAS		01/02/06	09/29/06	30%	November 2005 IPR - The documentation is being developed and reviewed by management.



DODIG

Coming Due Tasks

(1 October – 31 December 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Recent Comments
	GF	1.1.1	Accurately report General Fund Fund Balance with Treasury (FBWT)	DFAS	ASA(FM&C)	06/28/99	11/15/07	93%	
28	GF	1.1.1.8	Conduct DODIG Pre-Assessment on FBWT	DODIG		07/03/06	09/29/06	0%	November 2005 IPR - DoDIG has not initiated the pre-assessment on FBWT. The pre-assessment phase will not begin until after the Army formally asserts that FBWT is ready for audit.



OUSD(C)

Coming Due Tasks

(1 October – 31 December 2005)

ID	Fund	WBS	Task	Lead	Support	Start Date	Finish Date	% Complete	Recent Comments
	GF	1.1.7	Accurately report General Fund Inventory and Related Property	ARMY G-4		10/03/00	11/14/12	17%	
29	GF	1.1.7.1.4	Provide guidance for establishing the inventory baseline (i.e. an acceptable value for on-hand OM&S at the time systems are converted to a historical cost method)	OUSD(C)		09/01/03	12/30/05	75%	November 2005 IPR - The final report on baselining methodology was received. A policy letter has been drafted and signed by the OUSD(C) on 11 October 2005. The letter still must be signed by the OUSD(AT&L).
	WCF	1.1.8	Accurately report Working Capital Fund Inventory and Related Property	ARMY G-4	AMC	10/03/00	11/15/10	28%	
30	WCF	1.1.8.1.2	Provide guidance for establishing the inventory baseline (i.e. an acceptable value for on-hand Inventory at the time systems are converted to a historical cost method)	OUSD(C)		09/01/03	12/30/05	75%	November 2005 IPR - The final report on baselining methodology was received. A policy letter has been drafted and signed by the OUSD(C) on 11 October 2005. The letter still must be signed by the OUSD(AT&L).
31	WCF	1.1.8.1.4	Incorporate the revised historical cost valuation policy for Inventory into the DoD FMR (DoD 7000.14-R)	OUSD(C)		03/02/01	12/30/05	50%	November 2005 IPR - This task is dependent upon task 1.1.8.1.6. Until SFFAS # 3 is changed, the revisions can not be made to the FMR (DoD 7000.14-R).
32	WCF	1.1.8.1.6	Provide policy and update to FMR Vol 11B to value inventory held for repair using either the current SFFAS Standard 3 methods or using a revised method which will capitalize all repair costs (i.e., manufacturing)	OUSD(C)		09/28/01	12/30/05	25%	November 2005 IPR - The change to the FMR 11B is contingent on further action by OUSD(C) and coordination with components relative to new policy for capitalizing repair costs (remanufacturing).
33	WCF	1.1.8.1.10	Provide policy to value inventory held for future sale	OUSD(C)		09/28/01	12/30/05	25%	November 2005 IPR - OUSD(C) determined the need to add a task to reflect inventory held for future sale. Currently, OUSD(C) requires a footnote, but does not require to populate which DoDIG has indicated the need to do. OUSD(C) has addressed this issue through the condition codes put in place in Chapter 5. However, there has been no concurrence on Chapter 5 due to the remanufacturing issue.



Next IPR Meeting

**January 25, 2006
8:00 - 5:00**

**IBM Business Consulting
Services**

**TBD
Fair Lakes Facility**